

By: Senator(s) Harvey

To: Finance

SENATE BILL NO. 2888

1 AN ACT TO AMEND SECTION 49-19-115, MISSISSIPPI CODE OF 1972,  
2 TO REMOVE THE REPEALER ON THE FOREST ACREAGE TAX; AND FOR RELATED  
3 PURPOSES.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

5 **SECTION 1.** Section 49-19-115, Mississippi Code of 1972, is  
6 amended as follows:

7 49-19-115. (1) The board of supervisors of all counties are  
8 hereby directed to levy a special tax to be known as "the forest  
9 acreage tax." Such tax shall be Two Cents (2¢) per acre on all  
10 timbered and uncultivable lands in the county in order to  
11 receive the financial and supervisory cooperation of the State  
12 Forestry Commission in carrying out organized forest fire control  
13 and other provisions of Sections 49-19-111 through 49-19-117.

14 (2) In addition to the tax levied under subsection (1) of  
15 this section, the board of supervisors of all counties are hereby  
16 directed to levy an additional forest acreage tax on all timbered  
17 and uncultivable lands in the county beginning October 1, 1989,  
18 and continuing for three (3) succeeding years in the following  
19 amounts:

	Increase	Total Acreage Tax
20 Fiscal year ending		
21 September 30, 1990.....	3¢ per acre	5¢ per acre
22 Fiscal year ending		
23 September 30, 1991.....	2¢ per acre	7¢ per acre
24 Fiscal year ending		
25 September 30, 1992.....	2¢ per acre	9¢ per acre



28           Upon completion of the third year, the total acreage tax  
29 shall remain at the Nine Cents (9¢) per acre per year \* \* \*.

30           (3) Uncultivable lands shall not include bogs, unreclaimed  
31 strip mine areas, coastal beach sands, tidal and freshwater  
32 marshes, beaver ponds and flood or flowage easements.

33           (4) Those homeowners described in Section 27-33-67(2), who  
34 qualify for the exemptions allowed in Article 1, Chapter 33, Title  
35 27, Mississippi Code of 1972, shall be exempt from any forest  
36 acreage tax levied pursuant to this section.

37           (5) The provisions of this section and the tax levy required  
38 herein shall not be applicable to any counties which were not  
39 levying such forest acreage tax on January 1, 1989.

40           \* \* \*

41           **SECTION 2.** This act shall take effect and be in force from  
42 and after its passage.

